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From:

Sent: Thursday, July 10, 2008 6:38 AM

To:

Cc:

Subject: RE: Need help, oh great one

My thoughts.

1. Since your taxpayer is under \$5 million, you avoid the § 448 concerns (if it's a C, has a C owner, etc.).
2. Since your taxpayer is under \$10 million, it may fit under RP 2002-28.
3. Section 4.01(1) of 2002-28 forces you to decide where it gets the most of its GR. If it's from construction, the NAICS # is likely 333415 and the taxpayer can't use the RP. If the GR are mostly coming from installation and maintenance, the # seems to be 238220 and the taxpayer fits into the RP. Based on most of the H/AC folks I've come across, the \$ is mostly from the duct work.

What sometimes is interesting is to see what the taxpayer put on its return. That doesn't solve the issue as a lot of folks pick the wrong code # but it can be entertaining.

My ego has been stroked for today.